

Schedule of Audit Findings and Questioned Costs
--

SUMMARY OF AUDITOR'S RESULTS

The results of our audit of the State of Washington are summarized below in accordance with U.S. Office of Management and Budget Circular A-133.

FINANCIAL STATEMENTS

An unmodified opinion was issued on the financial statements of the governmental activities, business-type activities, each major fund and the aggregate discretely presented component units and remaining fund information.

Internal Control Over Financial Reporting:

- *Significant Deficiencies* - We identified no deficiencies that we consider to be significant deficiencies.
- *Material Weaknesses* - We identified no deficiencies that we consider to be material weaknesses.

We noted no instances of noncompliance that were material to the financial statements of the State.

FEDERAL AWARDS***Internal Control Over Major Programs:***

- *Significant Deficiencies* - We identified deficiencies in the design or operation of internal control over major federal programs that we consider to be significant deficiencies.
- *Material Weaknesses* - We identified deficiencies that we consider to be material weaknesses.

We issued an unmodified opinion on the state's compliance with requirements applicable to its major federal programs.

We reported findings that are required to be reported under Section 510(a) of OMB Circular A-133.

Identification of major programs:

The following were major programs during the period under audit:

CFDA	PROGRAM
10.565 10.568 10.569	<u>Food Distribution Cluster</u> Commodity Supplemental Food Program Emergency Food Assistance Program (Administrative Costs) Emergency Food Assistance Program (Food Commodities)
10.664	Cooperative Forestry Assistance
12.401	National Guard Operations and Maintenance (O&M) Projects
16.575	Crime Victim Assistance
17.207 17.801 17.804	<u>Employment Service Cluster</u> Employment Service/Wagner-Peyser Funded Activities Disabled Veterans' Outreach Program (DVOP) Local Veterans' Employment Representative (LVER) Program
17.245	Trade Adjustment Assistance
20.205 20.205A 20.219 23.003	<u>Highway Planning and Construction Cluster</u> Highway Planning and Construction (Federal-Aid Highway Program) Highway Planning and Construction (Federal-Aid Highway Program) - American Recovery and Reinvestment Act (ARRA) Recreational Trails Program Appalachian Development Highway System
64.015	Veterans State Nursing Home Care

66.458 66.482	<u>Clean Water State Revolving Fund Cluster</u> Capitalization Grants for Clean Water State Revolving Funds Disaster Relief Appropriations Act (DRAA) Hurricane Sandy Capitalization Grants for Clean Water State Revolving Funds
66.468 66.483	<u>Drinking Water State Revolving Fund Cluster</u> Capitalization Grants for Drinking Water State Revolving Funds Disaster Relief Appropriations Act (DRAA) Hurricane Sandy Capitalization Grants for Drinking Water State Revolving Funds
84.007 84.033 84.037 84.038 84.063 84.268 84.379 84.408 93.264 93.342 93.364 93.408 93.925	<u>Student Financial Assistance Cluster</u> Federal Supplemental Educational Opportunity Grants (FSEOG) Federal Work-Study Program (FWS) Perkins Loan Cancellations Federal Perkins Loan (FPL) – Federal Capital Contributions Federal Pell Grant Program (PELL) Federal Direct Student Loans (Direct Loan) Teacher Education Assistance for College and Higher Education Grants (TEACH Grants) Postsecondary Education Scholarships for Veteran’s Dependents (Iraq and Afghanistan Service Grants (IASG)) Nurse Facility Loan Program (NFLP) Health Professions Student Loans, Including Primary Care Loans and Loans for Disadvantaged Students (HPSL/PCL/LDS) Nursing Student Loans (NSL) ARRA – Nurse Faculty Loan Program (ARRA-NFLP) Scholarships for Disadvantaged Students (SDS)
84.010	Title I Grants to Local Education Agencies (Title I, Part A of the ESEA)
84.011	Migrant Education – State Grant Program (Title I, Part C of ESEA)
84.027 84.173	<u>Special Education Cluster (IDEA)</u> Special Education – Grants to States (IDEA, Part B) Special Education – Preschool Grants (IDEA Preschool)
84.048	Career and Technical Education – Basic Grants to States (Perkins IV)

84.287	Twenty-First Century Community Learning Centers
84.412	Race to the Top – Early Learning Challenge
93.243	Substance Abuse and Mental Health Services Projects of Regional and National Significance
93.266	Health Systems Strengthening and HIV/AIDS Prevention, Care and Treatment under the President’s Emergency Plan for AIDS Relief
93.505	Affordable Care Act – Maternal, Infant, and Early Childhood Home Visiting Program Formula, Expansion, and Development Grants to States
93.566	Refugee and Entrant Assistance – State-Administered Programs
93.568	Low-Income Home Energy Assistance
93.575 93.596	<u>Child Care and Development Fund Cluster</u> Child Care and Development Block Grant Child Care Mandatory and Matching Funds of the Child Care and Development Fund
93.600	Head Start
93.658	Foster Care – Title IV-E
93.767	Children’s Health Insurance Program (CHIP)

93.775 93.777 93.778 93.778A	<u>Medicaid Cluster</u> State Medicaid Fraud Control Units State Survey and Certification of Health Care Providers and Suppliers (Title XVIII) Medicare Medical Assistance Program (Medicaid; Title XIX) Medical Assistance Program (Medicaid; Title XIX) - American Recovery and Reinvestment Act (ARRA)
93.959	Block Grants for Prevention and Treatment of Substance Abuse
93.994	Maternal and Child Health Services Block Grant to the States
96.001 96.006	<u>Disability Insurance /SSI Cluster</u> Social Security – Disability Insurance (DI) Supplemental Security Income (SSI)
97.046	Fire Management Assistance Grant
97.067	Homeland Security Grant Program

The dollar threshold used to distinguish between Type A and Type B programs, as prescribed by OMB Circular A-133, was \$30,000,000.

The state did not qualify as a low-risk auditee under OMB Circular A-133.

This page intentionally left blank.